

SCHEDULE L
(Form 1040A or 1040)

Department of the Treasury
Internal Revenue Service (99)

Name(s) shown on return

Standard Deduction for Certain Filers

▶ **Attach to Form 1040A or 1040.**

▶ **See instructions on back.**

OMB No. 1545-0074

2010
Attachment
Sequence No. **57**

Your social security number



File this form *only* if you are increasing your standard deduction by a net disaster loss from 2008 or 2009 or new motor vehicle taxes paid for certain vehicles purchased in 2009 *and* the amount on Form 1040, line 38, or Form 1040A, line 22, is less than \$135,000 (\$260,000 if married filing jointly).

Form 1040 Filers Only: It may be better for you to itemize your deductions instead. See the Instructions for Schedule A (Form 1040).

1	Enter the amount shown below for your filing status. • Single or married filing separately—\$5,700 • Married filing jointly or Qualifying widow(er)—\$11,400 • Head of household—\$8,400	1		
2	Can you (or your spouse if filing jointly) be claimed as a dependent on someone else's return? <input type="checkbox"/> No. Enter the amount from line 1 on line 4, skip line 3, and go to line 5. <input type="checkbox"/> Yes. Go to line 3.			
3	Is your earned income more than \$650 (see instructions)? <input type="checkbox"/> Yes. Add \$300 to your earned income. Enter the total <input type="checkbox"/> No. Enter \$950	3		
4	Enter the smaller of line 1 or line 3		4	
5	Multiply the number on Form 1040, line 39a, or Form 1040A, line 23a, by \$1,100 (\$1,400 if single or head of household). If blank, enter -0-		5	
6	Form 1040 filers only, enter any net disaster loss you incurred in 2008 or 2009 from Form 4684, line 17 (see instructions)		6	
7	Did you (or your spouse if filing jointly) pay any state or local sales or excise taxes in 2010 for the purchase of any new motor vehicle(s) after February 16, 2009, and before January 1, 2010 (see instructions)? <input type="checkbox"/> No. Skip lines 7 through 16, enter -0- on line 17, and go to line 18. <input type="checkbox"/> Yes. If Form 1040, line 38, or Form 1040A, line 22, is less than \$135,000 (\$260,000 if married filing jointly), enter the amount of these taxes paid. Otherwise, skip lines 7 through 16, enter -0- on line 17, and go to line 18	7		
8	Enter the purchase price (before taxes) of the new motor vehicle(s) (see instructions)	8		
9	Is the amount on line 8 more than \$49,500? <input type="checkbox"/> No. Enter the amount from line 7. <input type="checkbox"/> Yes. Figure the portion of the tax from line 7 that is attributable to the first \$49,500 of the purchase price of each new motor vehicle and enter it here (see instructions)	9		
10	Enter the amount from Form 1040, line 38, or Form 1040A, line 22	10		
11	Form 1040 filers only, enter the total of any— • Amounts from Form 2555, lines 45 and 50; Form 2555-EZ, line 18; and Form 4563, line 15, and • Exclusion of income from Puerto Rico	11		
12	Add lines 10 and 11	12		
13	Enter \$125,000 (\$250,000 if married filing jointly)	13		
14	Is the amount on line 12 more than the amount on line 13? <input type="checkbox"/> No. Skip lines 14 through 16, enter the amount from line 9 on line 17, and go to line 18. <input type="checkbox"/> Yes. Subtract line 13 from line 12	14		
15	Divide the amount on line 14 by \$10,000. Enter the result as a decimal (rounded to at least three places). If the result is 1.000 or more, enter 1.000	15		
16	Multiply line 9 by line 15	16		
17	Subtract line 16 from line 9		17	
18	Add lines 4, 5, 6, and 17. Enter the total here and on Form 1040, line 40, or Form 1040A, line 24.		18	